

## B.B.A Honours [ 3 Year Degree Course ] Syllabus from 2015 - 2018

SEMESTER	DURATION	TOTAL MARKS	No. of Credits	EXAM MONTHS
I	JULY – DEC	350	21	DECEMBER
II	JAN – JUNE	350	21	MAY
III	JULY – DEC	400	24	DECEMBER
IV	JAN – JUNE	400	24	MAY
V	JULY – DEC	300	18	DECEMBER
VI	JAN – JULY	300	18	APRIL
Participation in co-curricular & extra curricular activities (NCC, NSS, Sports, Human Rights activities will be given Grades)		-	4	
TOTAL:-		2100	130	

### SEMESTER – I

	CODE	TITLE	MARKS	No. of Credits
1.1	MIEA3101	Managerial Micro Economics – I	50	3
1.2	MAEA3101	Macro Economics for Managers	50	3
1.3	BSMA3101	Business Mathematics - I	50	3
1.4	BSTA3101	Business Statistics - I	50	3
1.5	FIAA3101	Financial Accounting	50	3
1.6	BIFA3101	Business Informatics	50	3
1.7	ENSA3101	Environmental Studies	50	2
1.8	FDNC1101	Foundation Course	-	1
TOTAL:-			350	21

### SEMESTER – II

	CODE	TITLE	MARKS	No. of Credits
2.1	MIEA3202	Managerial Micro Economics – II	50	3
2.2	EEIB3201	Economic Environment of Indian Business	50	3
2.3	BSMA3202	Business Mathematics – II	50	3
2.4	BSTA3202	Business Statistics – II	50	3
2.5	AUDA3201	Auditing	50	3
2.6	BRFA3201	Business Regulatory Framework	50	3
2.7	BSCA3201	Business Communication	50	2
2.8	FDNC1202	Foundation Course	-	1
TOTAL:-			350	21

### SEMESTER – III

	CODE	TITLE	MARKS	No. of Credits
3.1	PNMA3301	Principles of Management	50	3
3.2	HRMA3301	Human Resource Management	50	3
3.3	MKMA3301	Marketing Management	50	3
3.4	DITA3301	Direct Taxation	50	3
3.5	CMGA3301	Cost and Management Accounting - I	50	3
3.6	OPRA3301	Operations Research	50	3
3.7	INBA3301	International Business	50	3
3.8	CAMN3301	Computer Aided Management	50	3
TOTAL:-			400	24

### **SEMESTER – IV**

	CODE	TITLE	MARKS	No of Credits
4.1	ORBA3401	Organisational Behaviour	50	3
4.2	BETA3401	Business Ethics, Values and Governance	50	3
4.3	PRMM3401	Production & Materials Management	50	3
4.5	ITRM3401	Introduction to Research Methodology	50	3
4.4	CMGA3402	Cost and Management Accounting - II	50	3
4.6	IDTX3401	Indirect Taxes	50	3
4.7	ECMF3401	E-Commerce Fundamentals	50	3
4.8	TPPA3451	Term Paper and Presentation (Project)	50	3
		TOTAL:-	400	24

### **SPECIALIZATION - (MARKETING MANAGEMENT)**

#### **SEMESTER – V**

	CODE	TITLE	Marks	No of Credits
M5.1	MRCA3501	Marketing Research & Consumer Behaviour	100	6
M5.2	ASPA3501	Advertising & Sales Promotion	100	6
M5.3	SVRM3501	Service and Rural Marketing	100	6
		TOTAL	300	18

#### **SEMESTER – VI**

	CODE	TITLE	Marks	No of Credits
M6.1	SMGA3601	Sales Management	100	6
M6.2	INMK3601	International Marketing	100	6
	PRCM3651	Project + Comprehensive Viva	100	6
		TOTAL:-	300	18

### **SPECIALIZATION - (FINANCIAL MANAGEMENT)**

#### **SEMESTER – V**

	CODE	TITLE	Marks	No of Credits
F5.1	CFAR3501	Corporate Financial Accounting & Reporting	100	6
F5.2	FIMN3501	Financial Management	100	6
F5.3	FMSA3501	Financial Markets and Financial Statement Analysis	100	6
		TOTAL	300	18

#### **SEMESTER – VI**

	CODE	TITLE	Marks	No of Credits
F6.1	MGDM3601	Managerial Decision Making	100	6
F6.2	SAPM3601	Security Analysis and Portfolio Management	100	6
	PRCF3601	Project + Comprehensive Viva	100	6
		TOTAL	300	18

**BBA Honours [ 3 Yr Degree Course ]**

**SEMESTER – I**

**PAPER – 1.1**

**Managerial Microeconomics – I (MIEA3101)**

Full Marks : 50 (50 lectures)

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1. **Introduction** : Business Firm and its activities – Scarcity and choice – Choice and Opportunity Cost – Cost-benefit approach to managerial decision – Price system as an economic mechanism – The Firm and its goals. 5 lectures (5 marks )
  
2. **Basics of Demand and Supply** : Individual Demand and Market Demand – Determinants of Demand – Supply and supply curve – Determinants of supply – Elasticity of Demand – Market Equilibrium – changes in market equilibrium – Consumer’s surplus – Producer’s surplus – Efficiency of market equilibrium – Price control – Price Support – Product tax and its incidence. 10 lectures (15 marks)
  
3. **The Consumption Decision** : The Budget constraint - Consumer Preferences and Indifference curves — Income change and consumption choice – Price change and consumption choice – Derivation of demand curves – The consumer as a buyer and seller – Inter-temporal consumption choice. 10 lectures (10 marks)
  
4. **Production and Costs** : Production as value added activity – Production Function – Production with one variable input – Economic zone of production – Impact of capital accumulation and technological change on productivity curves – Production with two variable factors – Production optimization – Returns to scale – Relationship between production and costs in the short run – Short run cost curves – The Long run costs – Scale economies and diseconomies – The learning curve – Economies of scope – Cost reduction strategies. 20 lectures (20 marks)

[ Theoretical expositions should be accompanied by case studies / examples ]

References :

1. Maddala and Miller : Microeconomics, TMH Publishing
2. Sloman, J and Sutcliffe : Economics for Business, Pearson Education
3. Thomas and Maurice : Managerial Economics, TMH
4. Damodaran : Managerial Economics, Oxford University Press

**BBA Honours [ 3 Yr Degree Course ]**

**SEMESTER – I**

**PAPER – 1.2**

**Macroeconomics for Managers (MAEA3101)**

**NO. OF LECTURES: 50**

**CHAPTER 1: USEFULNESS OF MACROECONOMICS FOR MANAGERS**

**Marks: 6**

The nature of macroeconomics

Major Macroeconomic Issues

Macroeconomic Policy Objectives

Macroeconomic stability and business environment

Impact of Long run on firm's performance

Brief introduction to major schools of thought in Macroeconomics

**Ref:** 1) Macroeconomic Policy Environment- An analytical guide for managers: Shamyal Roy; 2<sup>nd</sup> edition; Tata McGraw Hill: Chapter 1

2) Principles of Macroeconomics: Soumyen Sikdar; 2<sup>nd</sup> edition; Oxford University Press: Chapter 1

3) Economics of Business Policy: D.N.Sengupta and Anindya Sen; 2005 Edition; Oxford University Press: Chapter 13

**No. of lectures:** 6

**CHAPTER 2: SOME IMPORTANT MACROECONOMIC AGGREGATES**

**Marks: 12**

Definition and concept: GDP, GNP, NI, PDI, Prices, Money, Exchange rate, Interest Rate, Stock Prices (Sensex, Nifty)

Measurement issues in case of India

Limitations

**Ref:** 1) Macroeconomic Policy Environment-An analytical guide for managers: Shamyal Roy; 2<sup>nd</sup> edition; Tata McGraw Hill: Chapter 2

2) Macroeconomics: Mankiw; 6<sup>th</sup> Edition; Worth Publishers: Chapters 2, 4, 5

**Web links:** Official website of RBI and National Accounts Division, GOI

**No. of Lectures:** 12

**CHAPTER 3: ECONOMIC FLUCTUATIONS AND STABILIZATION POLICIES**

**Marks: 20**

Introduction to economic fluctuations

The facts about business cycles

Difference between short run and long run in Macroeconomics

The Keynesian cross

The IS-LM Model

Analysis of Stabilization Policies

Elements of AD-AS Model

Analysis of demand shock and supply shock

Okun's Law and inflation-Unemployment trade-off (concept of Phillips curve) and the Macroeconomic policy debates in India

**Case Study:** The Great Depression

**Ref:** 1) Macroeconomics: Mankiw; 6<sup>th</sup> Edition; Worth Publishers: Chapters 2, 9,10,11,13

**No. of lectures:** 20

**CHAPTER 4: THE OPEN ECONOMY**

**Marks: 12**

Exchange rate regimes and nature of money supply (impossible trinity)

Impact of capital flows on the economy

Macroeconomics and financial markets

**Case Study:** The Global Financial Crisis :-

**No. of Lectures:** 12

**Ref:** 1) Macroeconomics: Mankiw; 6<sup>th</sup> Edition; Worth Publishers: Chapter 12

2) Macroeconomics: Errol D'Souza; 2<sup>nd</sup> edition: Pearson: Chapter 5

3) Macroeconomics: Robert J. Gordon; 12<sup>th</sup> Edition; PHI: Chapter 5

**BBA Honours [ 3 Yr Degree Course ]**

**SEMESTER – I**

**PAPER – 1.3**

**Business Mathematics-I (BSMA3101)**

**50 Marks**

**Module I – [ 30 lectures ]**

**30 Marks**

1. **Arithmetic Progression** –  $t_n, s_n, \Sigma_n, \Sigma_n^2, \Sigma_n^3$ , A.M.s; Applied problems. [5L]
2. **Geometric Progression** –  $t_n, s_n$ , G.M.s; sum of infinite G.P.; Applied problems. [4L]
3. **Theory of Quadratic equations** – Quadratic equations with real roots; properties and nature of roots; Formation of quadratic equation. [4L]
4. **Logarithm** – Definition; General properties; Use of Common Logarithm [4L]
5. **Permutation** – Definition;  $n!, n_p$  notations; Restricted permutation (Circular permutation excluded) [4L]
6. **Combinations** – Definition;  $n_c$  notation; Restricted combination. [4L]
7. **Binomial Theorem** (Positive Integral Index) – Statement; General term; Term independent of  $x$ , containing  $x^r$ ; Middle term/terms; Properties of Binomial Coefficients [5L]

**Module II – [ 20 lectures ]**

**20 Marks**

1. **Functions** – Function of a single variable; Different types (Trigonometric functions excluded); Absolute value, Polynomial, Domain. [4L]
2. **Limit of a function** – Existence; Evaluation by Factorization and Rationalization; Limit as  $x \rightarrow \infty$  (L' Hospital's rule excluded); Standard limits :
 
$$\lim_{x \rightarrow a} \frac{x^n - a^n}{x - a} = na^{n-1}, \quad \lim_{x \rightarrow 0} \frac{\log(1+x)}{x} = 1,$$

$$\lim_{x \rightarrow 0} \frac{a^x - 1}{x} = \log a, \quad \lim_{x \rightarrow 0} \frac{e^x - 1}{x} = 1, \quad [4L]$$
3. **Continuity of a Function** – Geometrical interpretation; Continuity at a point and in an interval. [2L]
4. **Derivative of a Function** – Geometrical interpretation; First principle formula; Standard formula of derivative of  $x^n, a^{mx}, e^{mx}, \log_e x$ ; Derivative of composite, Parametric, Implicit functions; Logarithmic differentiation; Higher order derivatives [10L]

[10L]

Text Book : *Basic Mathematics by J Chakrabarti – Dey Book Concern.*

**BBA Honours [ 3 Yr Degree Course ]**

**SEMESTER – I**

**Paper-1.4**

**Business Statistics-I (BSTA3101)**

**50 Marks**

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**Module I – [ 25 lectures ]**

**25 Marks**

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1. **Collection and Presentation of Data** - Statistical data – Primary and Secondary; Methods of collection of Primary data; Presentation of Data – Textual, Tabular and Diagrammatic form (Line chart, Bar chart, Pie chart, Histogram, Frequency polygon and Ogive); Frequency distribution. [5L]
2. **Measures of Central Tendency** – Mean (A.M., G.M., H.M.), Median, Mode – different properties; Partition values – Quartiles, Deciles, Percentiles; Partion values from Ogives. [8L]
3. **Measures of Dispersion** – Range, Q.D., M.D., S.D. – their coefficients; Comparing consistency; Different properties. [6L]
4. **Moments, Skewness and Kurtosis** – Moments about an arbitrary number; Central Moments; Relation between central and non-central moments upto 4<sup>th</sup> order;  $\beta$  and  $\gamma$ -coefficients; Meaning of skewness and kurtosis; Different measures of skewness and kurtosis. [6L]

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**Module I – [ 25 lectures ]**

**25 Marks**

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1. **Linear Correlation and Regression** - Types of correlation, Scatter diagram, Two-way table, Marginal and Conditional distributions; Pearson's coefficient of correlation, Spearman's rank correlation coefficient, Properties of correlation coefficient, Meaning and types of regression equations, Curve fitting by the method of least squares, Derivation of regression equations, Properties of regression equations. [10L]
2. **Index Number** – Construction, Price and Quantity index numbers, Laspeyres', Paasche's, Edgeworth-Marshall's, Fisher's method, Relative methods, Tests of index number formulae: Time and Factor reversal tests, General index number, Chain base index number, Cost of living index number (CLI), Uses of CLI and its applications, Uses and limitations of index numbers. [7L]
3. **Analysis of Time Series** - Components of a time series, Adjustment in time series, Measurement of trend by moving average and least squares methods (linear and quadratic trends), Measurement of seasonal variation by simple average method, Forecasting, Deseasonalisation. [8L]

**Text Book : Basic Statistics by J Chakrabarti – Dey Book Concern.**

**BBA Honours [ 3 Yr Degree Course ]**

**SEMESTER – I**

**PAPER – 1.5**

**Financial Accounting (FIAA3101)**

**Full Marks : 50**

	CLASSES	Marks
1. Accounting concepts, GAAP, Review of basic accounts (Journal, ledger, T/B, C/B, Accounting Equation, Accounting Cycle, opening/closing/adjustment entries)	3	
2. Capital & Revenue Expenditure/Receipts & their accounting basics.	2	}5
3. Accounting for Depreciation, Bad Debts, reserves & provisions	6	5
4. Preparation of final accounts of Sole Proprietorship Business.	8	10
5. Company Accounts –		
(i) Issue of shares & forfeiture.		
(ii) Bonus issue.		
(iii) Company Final A/cs (with adjustments on issue, forfeiture, bonus)	10	12
6. Cash flow statement	6	8
7. Ratio Analysis as a tool to interpretation of Financial Statements	6	5
8. Relevant Ind AS		
I. Ind As 1 Presentation of financial Statements.	5	5
II. Ind AS 7 Statement of cash Flows.		
III. Ind AS 16 Property Plant & Equipment.		
IV. Ind AS 8 Accounting Policies ,Changes in Accounting Estimates & Errors.		
<b>TOTAL</b>	<b>45</b>	<b>50</b>
<b>MODE OF EVALUATION – PROBLEMS/THEORY QS.</b>		
<b>References:</b>		
<ul style="list-style-type: none"> <li>• Advanced Accounts:Sukla, Grewal, Gupta: S.Chand</li> <li>• PrincipleofAccounting : Gupta R.L.&amp; M Radhaswamy:Vol1:Sultan Chand.</li> <li>• Financial Accounting : MukherjeeHanif:Tata Mcgraw</li> <li>• Indian Accounting Standards:Asish Bhattacharya:Tata Mcgraw</li> <li>• A.Basu-Financial Accounting, TEE DEE Publication, Kolkata</li> </ul>		

**Semester I**

**Paper : 1.6**

**Business Informatics (BIFA3101)**

**THEORY :**

**Business Informatics :-**

[2L]

Introduction, Data, Information, and Knowledge, Information Technology - Concept, Features and Components, Information Systems - Concept and types of Information Systems, Role of IT in business and society.

**Computer Fundamentals :-**

[6L]

Introduction, The Computer System, Von Neumann Model, Data representation, ASCII, Units for measurement of information, Central Processing Unit (CPU), Memory, Memory Hierarchy, Random Access Memory (RAM), Types of RAM, Read Only Memory (ROM), Types of ROM, Secondary Storage, Input / Output Devices, Classification of Programming Languages, Software and Hardware, System Software, Operating System, Application Software, Business Suites.

**Program Development**

[6L]

Introduction, Flowchart, Decision Tree, Decision Table, Pseudo code, Coding, Testing and debugging.

**Computer Network, Internet Basics**

[6L]

Introduction, Computer Network, LAN, WAN, MAN, Communication Protocols, Network Devices, IP addresses, DNS, Evolution of Internet, Basic Internet Terms, Getting Connected to Internet, Internet Applications, Electronic Mail, Searching the Web, Social Media, other applications of Internet, Internet security, Types of threats, Computer Virus, adware, malware, spyware, Antivirus, Hacking, Copyright, Firewall, Computer Ethics, Password Management.

**Multimedia**

[2L]

Multimedia - Definition, Building Blocks of Multimedia, Multimedia System, Multimedia Applications, Virtual Reality.

**Database Fundamentals**

[8L]

Introduction, File Processing Systems, Logical Data Concepts, Physical Data Concepts, Database Management System (DBMS), DBMS Architecture, RDBMS, E-R Modeling, Data Integrity, Database Languages, Simple queries using SQL, Introductory concepts of Data Warehousing and Data Mining, Business Intelligence.

*Text Book : Introduction to Computer Science, IITL Education Solutions Limited. [PEARSON Education]*

**PRACTICAL :**

[20L]

**Word Processing :**

Typing & editing a document, formatting texts & paragraphs, find & replace, OLE – Images & other objects, working with tables, tabs, spelling & grammar check, mail merge, templates & wizards.

**Spread Sheet application :**

Data types, Entering & editing data in cells, different cell referencing, entering formula & functions, working with graphs & charts, using math, statistical & financial functions, data validation, sorting, subtotal, pivot tables, Data tables & charts, What-if analysis- Goal Seek, Scenario.

**Creating Computer presentations :**

Slides, transition, animation, background, images, time setting, adding sound & narration, automating the presentation.

**Database package :**

Working with tables, data types, validation, relations, query, forms, reports, simple queries using SQL.

## BBA Honours [ 3 Yr Degree Course ]

SEMESTER – I

PAPER – 1.7

### Environmental Studies (ENSA3101)

Full Marks 50

#### 1. FUNDAMENTALS OF ENVIRONMENT

[ 6 Lectures ]

The basic concern is “our existence in the future.” Basic concepts on Environment, ecology, environmental degradation and ecological imbalance; Sustainable development, ecological footprint. Ecosystems - types, structural and functional aspects. Ecological Succession and Biome in brief. The need and urgency for studying environmental studies, meaning & scope.

#### 2. GLOBAL ENVIRONMENTAL ISSUES, IMPACTS AND REMEDIAL MEASURES

[7 Lectures]

**Lithosphere:** Geogenic and anthropogenic sources of environmental degradations, Case Studies. Impacts of modern agriculture. Causes of soil pollution; Effects of pesticides on soil components and food chain special reference to bio-magnification and bio-accumulation; **Atmosphere: (Troposphere):** Global warming & climate change, Acid rain and photochemical smog; their impacts on the environment and human beings and remedial measures. **Stratosphere:** Ozone layer depletion/hole formation.

#### 3. BIODIVERSITY CONSERVATION

[4 Lectures]

Biodiversity and Wildlife, present scenario, Ecosystem services of biodiversity, threats and impacts of biodiversity loss; Conservation measures, UN Initiatives. GMO- advantages and disadvantages;

#### 4. ENVIRONMENTAL POLICIES, LAW AND MANAGEMENT

**Environmental Policies and Strategies:** Evolution of environmental policy, UN Initiatives; (IUCN, TRIPS, UNESCO etc.) National and international conventions and agreements. [2 Lectures]

**Environmental legislations:** Evolution and development of International and Indian Environmental laws; Constitutional Provision; The Umbrella Act - **The Environment (Protection) Act (1986)**, The Manufacture, Storage, and Import of Hazardous Rules (1989, - - The Public Liability Insurance Act, (1991) and Rules, - The National Environmental Tribunal Act (1995), - The National Environment Appellate Authority Act (1997), - The Biological Diversity Act(2002); Merits and demerits of Environmental Legislations [5 Lectures]

#### 5. ENVIRONMENTAL MANAGEMENT

Disaster Management, ISO standards, QMS and EMS. Green options technologies; Green concepts, Green Politics, Green Building technologies, ECOMARK, Rain water Harvesting (RWH).

[3 Lectures]

**ENVIRONMENTAL IMPACT ASSESSMENT (EIA)** Definition, objectives, Origin and development of EIA; Structural and functional components of EIA; Advantages and disadvantages in EIA; Guidelines for EIA in India. [3 Lectures]

#### REFERENCE :-

**Basu, R.N,** Environment, University of Calcutta, 2000.

**Anubha Kaushik and CP Kaushik,** Perspective in Environmental Studies, New Age International Publishers, (4<sup>th</sup> Multi-colour Edition), 2014.

**Misra, SP and Pande, SN,** Essential Environmental Studies (3<sup>rd</sup> Edition), Ane Books Pvt. Ltd., 2011.

**Eldon Enger and Bradley Smith,** Environmental Science: A Study of Interrelationships, Publisher: McGraw-Hill Higher Education; 12th edition, 2010.

**Daniel D. Chiras,** Environmental Science: Creating a Sustainable Future, Jones & Bartlett Publishers; 6th edition, 2001.

**Karpagam, M and Geetha Jaikumar,** Green Management, Theory and Applications, Ane Books Pvt. Ltd., 2010.

**Bala Krishnamoorthy,** Environmental Management, PHI learning PVT Ltd, 2012.

**BBA Honours [ 3 Yr Degree Course ]**

**SEMESTER – II**

**PAPER – 2.1**

**Managerial Microeconomics – II (MIEA3202)**

**Full Marks : 50**

**1. Market Structure, Strategic Behaviour and Pricing (20 lectures, 35 marks)**

- a) Structural characteristics of perfect competition, monopoly, monopolistic competition and Oligopoly – Revenue, cost and profits.
- b) **Perfect Competition** : Firm's output decision in the short-run and long run – The short run and long run supply curve – competitive strategy in perfect competition.
- c) **Monopoly and Monopolistic Competition** : Sources of monopoly – Monopoly Equilibrium – Monopoly Power – Price Discrimination – Inefficiency of Monopoly – Economies of scale and Natural Monopoly – Public policy toward natural monopoly – short run and long run equilibrium under monopolistic competition – Excess capacity.
- d) **Oligopoly** : Oligopolistic Interdependence – competitive and collusive behaviour – Quantity-setting Oligopolists (Cournot model and Stackelberg model)–Cartel- Price Leadership - Oligopoly and Prisoner's Dilemma.

**2. Pricing Strategies (8 lectures (7 marks))**

Peak-load Pricing – Cost-plus pricing – Multi-product Pricing – Transfer Pricing

**3. Uncertainty and Imperfect Information (7 lectures (8 marks))**

Utility Function and Expected Utility – Attitudes toward risk – Insurance and risk aversion – Asymmetric information – Adverse selection and moral hazard.

[ Theoretical expositions should be accompanied by case studies and examples]

References :

1. Pindyek and Rubinfeld – Microeconomics, Pearson Education
2. Maddala & Miller : Microeconomics, TMH
3. Sloman & Sutcliffe : Economics for Business, Pearson  
Damodaran : Managerial Economics, Oxford

## BBA Honours [ 3 Yr Degree Course ]

**SEMESTER – II**

**PAPER – 2.2**

**Economic Environment of Indian Business (IEEA3201)**

**Full Marks : 50 marks**

**I. Development Profile: (15 marks)**

- a) Indian economy, trends and prospects in pre-reform and post-reform period (1980-present) -India's relative position in the world economy with reference to per capita income, Human Development Index (HDI), health, education and poverty (10 marks)
- b) Three forces of growth: factor-driven, efficiency-driven and innovation-driven - Pillars of factor driven growth for India: Physical capital, human capital, infrastructural capital and institutional capital. (15 lectures, 2 Revision) (5 marks)

Reference:

1. Schwab, K. (2013): **The Global Competitiveness Report**, 2012-2013: World Economic Forum.
2. **World Development Report** (Latest Available)
3. Mahendra Dev, S. (2008): **Inclusive Growth in India**, OUP.
4. Mahendra Dev, Introduction. Economic Survey 2009-10, Chapter 2 (21-24).

**II. Sectoral Issues (22 marks)**

- a) Agriculture: Genesis of growth and deceleration in Indian agriculture since 1991 and the issue of rural distress. Modernising Indian agriculture: reforming subsidies and investment and agri-business reform. Current trends in agriculture. (10 marks)
- b) Industry: Shifts in industrial policy paradigm and its impact on investment and growth. Industrial restructuring in the 1990s. Current policy and trends. (6 marks)
- c) Service Sector: Classification, growth and sectoral shares since 1991, growth drivers- Factors underlying the service sector growth, contribution to exports. (6 marks)  
(15 lectures, 4 Revision)

Reference:

1. Kapila, U. (2012): **Indian Economy Since Independence**, Academic Foundation.
2. Panagariya, A. (2010): **India: The Emerging Giant**, Oxford University Press.
3. Srinivasan, T. N. (2000): **Eight Lectures on India's Economic Reforms**, Oxford University Press.
4. Radhakrishna, R. (2013): **India Development Report**, IGIDR and Oxford University Press.
5. Forbes, N. (2002): "Doing Business in India: What has Liberalisation Changed" in Krueger, A.O. (ed) **Economic Policy Reforms and the Indian Economy**, The University of Chicago Press Ltd., London.
6. Gulati, A. (2008): "Beyond Grain Security: Agriculture Tomorrow", **Business Standard**, India, pp. 26-54.
7. Nayyar, Gaurav (2012): **The Service Sector in India's Development**, OUP.
8. Basu and Maertens (103-109, 164-68), Aradhana Agarwal 2006, Swapna

**d) Macroeconomic Policy in India (5 marks)**

- a) Government Budget- Classification into revenue account and capital account, revenue deficit, fiscal deficit and primary deficit, economic consequences of deficits.(Analysis of current budget) (3 marks)
- b) Monetary Policy Framework of the RBI in the recent years. (2 marks)  
(6-10 Lectures, 2 Revision)

Reference:

1. Panagariya, A. (2010): **India: The Emerging Giant**, Oxford University Press.
2. Mishra and Puri (2011): Indian Economy, Himalaya Publishing House.
3. Dutt and Sundharam (2011): Indian Economy, S. Chand.
4. Report on Currency and Finance, RBI.

**IV: Contemporary Issues in Indian Economy: 5-6 lectures 8 marks**

- a) Gender Development: GDI GII GEM Indicators and Indian Economy (4 marks)
- b) Environment and Development in India (2 marks)
- c) Migration and Urbanization in India. (2 marks)  
Basu and Maertens (443-447). Agarwal, Chapter 7 (86-101) (5)

**BBA Honours [ 3 Yr Degree Course ]**

SEMESTER – II

PAPER – 2.3

**Business Mathematics-II (BSMA3202)**

**50 Marks**

**Module I – [ 34 lectures ]**

**34 Marks**

1. **Partial Derivative** – Upto second order, Total differential, Derivative of implicit function by total differential, Euler’s theorem on homogeneous function of two variables, Envelope of a family of straight lines. [7L]
2. **Application of Derivative** - Slope measure, Rate measure, Increasing-decreasing function, Maximum - minimum value, Point of inflexion, Cost function, MR, MC, AC, AVC. [10L]
3. **Indefinite Integration** - Indefinite integration of algebraic, exponential and logarithmic functions, method of substitution, Integration of rational function. Integration by parts, Integrations of standard forms: [10L]  
$$\int \frac{dx}{x^2 - a^2}, \int \frac{dx}{a^2 - x^2}, \int \frac{dx}{\sqrt{x^2 \pm a^2}}, \int \sqrt{x^2 \pm a^2} dx$$
4. **Definite Integration** - Evaluation by Fundamental Theorem; Properties of Definite Integral; Area of a region. [7L]

**Module II – [ 16lectures ]**

**16 Marks**

1. **Matrix and Determinant** - Types of matrices, Transpose of a matrix, Symmetric and skew symmetric matrices, Addition, Subtraction and Multiplication of matrices of order  $m \times n$  ( $m, n < 3$ ), Determinant of a square matrix up to third order, Properties of determinant (simple problems), Inverse of a matrix, Solution of a system of simultaneous equations in 2 and 3 unknowns using Cramer’s rule and Martin’s rule.
2. **Set Theory** - Sets and Elements; Presentation of sets; Finite and infinite sets; subsets; Universal and null sets etc; set operations; Venn diagram; Algebra of sets; cardinal number formula – Application, Cross product.

Text Book :- “Advanced Mathematics and Statistics by J Chakrabarti – Dey Book Concern

**SEMESTER – II**

**PAPER – 2.4**

Business Statistics-II

50 Marks

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**Module I – [ 30 lectures ]**

**30 Marks**

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1. **Interpolation** –  $\Delta$  and E operators; Interpolation by E-operator, Newton's Forward and Backward, Lagrange's formula. [8L]
2. **Probability** – Basic terms; Total, Compound and Bayes' Theorems for two and three events – Problems based on them. [8L]
3. **Mathematical Expectation** – Random variable, Expectation and variance of a discrete random variable, var ( $ax \pm by$ ) [3L]
4. **Probability Distribution** – Binomial, Poisson and Normal distributions; Mean and S.D. of Binomial and Poisson distributions [11L]

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**Module II – [ 20 lectures ]**

**20 Marks**

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1. **Sampling Theory** - Simple random sampling, Stratified sampling, Multistage sampling, Systematic sampling, Purposive sampling, Parameter, Statistic, Standard Error of sample mean, sample proportion, Difference of sample mean and sample proportion, Sampling distribution. Simple problem. [6L]
2. **Statistical Inference** – Point and Interval estimation of  $\mu$ ,  $P$ ,  $\mu_1 - \mu_2$ ,  $P_1 - P_2$ ; Testing Hypothesis – Exact and large sample tests of specified  $\mu$ ,  $P$ ,  $\mu_1 - \mu_2$ ,  $P_1 - P_2$  based on  $Z$  and  $t$  - distributions; Test of Goodness of Fit and Independence of Attributes by  $\chi^2$  - distribution. [14L]

**Text Book :- “Advanced Mathematics and Statistics by J Chakrabarti – Dey Book Concern**

**BBA Honours [ 3 Yr Degree Course ]****Semester – II****PAPER - 2.5****AUDITING (AUDA3201)**

50 Marks

	No. of classes	Marks
1. Introduction to auditing: Nature, scope and objectives of auditing; financial statement assertions; Basic principles governing an audit; Relationship of auditing with other subjects; Auditing and Investigation; professional and business ethics governing the work of the auditor	4	5
2. Types of audit (classification on different bases)	5	5
3. The audit process – with reference to relevant AASs: a. Accepting audit engagement : Audit planning, audit programme, control of quality of audit work – delegation and supervision of audit work b. Documentation : Audit working papers, Audit files – permanent and current audit files; ownership and custody of working papers c. Audit evidence: Audit procedures for obtaining evidence; Sources of evidence; Reliability of audit evidence; Methods of obtaining audit evidence.	3 2 3	10
4. Internal control, internal check and internal auditing; application of concept of materiality and audit risk	5	3
5. Vouching: Meaning, objectives, importance and general principles of vouching; Vouching and routine checking; Concept of vouchers, different types of evidence for vouching; Teeming and lading: a challenge of vouchers; Vouching of different types of transactions	5	5
6. Verification: Meaning, importance and general principles of verification; Vouching and verification; Audit of suppliers' ledger and the debtors' ledger, Audit of impersonal ledger, Audit of assets and liabilities.	4	5
7. Audit of limited companies (in light of new companies Act 2013): Appointment of auditors; Removal and resignation of auditors; Eligibility and disqualification of auditor and punishment for contravention; Remuneration of auditors; The rights and duties of the auditor covered by the statute, the responsibilities and legal liability of the auditor; Auditor not to render certain services; Auditor to sign audit report and to attend general meeting; specified items of cost for audit by central government for certain companies	5	10
8. Audit report: Qualifications, disclaimers, adverse opinion, Disclosures; Reports and certificates (Excluding CARO)	2	5
9. An introduction to Computer auditing – general and application controls, the audit procedures applied when auditing an EDP system.	2	2
10. Case discussions	5	-

**TOTAL****45****50****MODE OF EVALUATION – THEORY QS/CASELETS.****Reference :**

- Fundamentals Auditing – S K Basu, Pearson India
- Practical Auditing by Spicer & Pegler (Ghatalia) – Allied Publishers
- Fundamentals of Auditing by Gupta & Arora – TMG
- The Audit Process by Gray & Mason – Business Press (Thomson Learning)



**SEMESTER – II**

**Paper – 2.7**

**Business Communication (BSCA3201)**

Full Marks : 50

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1. Prepositions, Verbs (in their correct tense form). Synonyms and Antonyms.
2. a) Idioms – expressions : (sentences will be asked to make in not less than 10 words)  
b) Identical words and expressions.
3. Transformation of sentences (Simple/Compound/Complex – Active and Passive Voice, Exclamatory, Interrogative, Assertive, Negative).
4. Figures of Speech : (as in Wren and Martin)  
- [ Climax/Anticlimax, Irony, Sarcasm, Pun, Alliteration, Transferred Epithet, Similie, Metaphor, Personification, Metonymy, Synecdoche, Innvenodo ].
5. Writing of Notice, Agenda, Minutes, Fax, E-mail, advertisement (with knowledge of definitions of the above), Meeting (types/rules of meeting).
6. All types of Business Letters, Report-writing (Journalist/General) (letter of complaint, appointment, resignation, insurance, banking, import-export matters, application etc.)
7. Comprehension (Unseen).
8. Composition writing.

**Books Recommended :**

1. Wren and Martin : English Grammar and Composition, 2003
  2. Sinha, K.K. : Business Communication, Galgotia Pub., 2003
  3. Robinson, David : Business etiquette, Kogan page
  4. McArthur T : The Oxford Companion to the English Language, OUP
  5. Lester, M : Grammar in the Classroom, Macmillan, N.Y
  6. Essentials of Business Communication – Rajendra Paul, Sultan Chand & Sons
  7. Hand Book of Practical Communication Skills – Chrissie Wrought, Jaico Pb.
  8. Reuben Ray – Communication Today – understanding Creative skills, Himalaya Pubication, 2001
  9. Simplified Approach to Report Writing – Gupta & Gupta, Wisdom Pub., 2005
  10. Jasmin S & Bright, J.S. – Business Letter Writing, Universal, Delhi
  11. Stepher R Covey – The Seven habits of highly effective people
  12. Case Studies in Management : Dr S.L. Gupta, Dr. Sunil Gupta & Anurag Mittal, Wisdom Pub.2004
-

**Full Marks : 50 Marks**

**1. CONCEPT AND NATURE OF MANAGEMENT (8L, 8M)**

Meaning; Characteristics – management as a science or an art, management as a profession, universality of management, management as a process; Management and Administration; Levels of Management, Skills of a manager; Roles of a manager; Significance of management; Limitations of management, Business environment and its interaction with management.

**2. MANAGEMENT THEORY (6L, 8M)**

Approaches to management – Classical, Neo-classical and modern; Contributors to management thought – Taylor and Scientific theory, Fayol and Administrative theory, Mayo and Hawthorne Experiments.

**3. PLANNING AND DECISION MAKING (8L, 8M)**

(a) Planning : Meaning; Process; Types; Principles; Significance; Limitations; Strategic Planning – meaning and process; MBO – meaning, process and requirements for implementation; Planning premises – meaning and types; Forecasting – meaning and techniques.

(b) Decision Making – Meaning; Types of decisions; Process; Significance; Limitations; Models – Rational economic model and Administrative model;

**4. ORGANISATION DESIGN AND STRUCTURE (8L,6M)**

Organisation – Meaning; Process; Principles; Organisation structure – Determinants and forms : line, functional, line and staff, project, matrix and committees; Formal and Informal Organisation; Departmentation – Meaning and Bases; Span of Control – Meaning and Factors influencing; Authority, Responsibility and Accountability; Delegation – Meaning, Process; Principles; Centralisation and Decentralisation – Meaning; Degree of decentralisation; Difference between delegation and decentralisation.

**5. CONTROLLING (4L,8M)**

Control – Meaning; Steps; Types; Techniques; Significance; Limitations.

**6. Entrepreneurship Development – Introduction, Different forms of entrepreneurship and its characteristics, Basic idea of project planning & feasibility studies (8L,6M)**

**7. CASELETS (4L,6M)**

**References:**

1. “Essential of Management” - Weihrich & Koontz, Tata McGraw Hill
2. “Management” -Stoner, Freeman & Gilberts, Prentice Hall
3. Entrepreneurship Development & Business Communication – S.K.Debnath, The Dee Publications

**BBA Honours [ 3 Yr Degree Course ]**

**SEMESTER – III**

**Paper : 3.2**

**Human Resource Management (HRMA3301)**

**Full Marks : 50 Marks**

**1. Human Resource Management**

**(10L, 10M)**

Overview; Scope & Coverage of HRM; Challenges of Modern Human Resource Management; Development of HR functions; Structure and functions of HR Department; Role of HR Manager; Role of line Manager in Managing Human Resources.

**2. Human Resource Planning**

**(10L, 10M)**

Concept & Definition; Objectives, Need & Importance; Assessment of available Human Resources; Aspects of HR planning; Work load and demand analysis of future HR requirements; Man power planning process, Job Analysis, Job Description, Job Specification

**3. Employee Administration**

**(22L, 20M)**

- |   |   |
|---|---|
| a) Recruitment & Selection                            | Concept; Sources; Methods and Processes, Placement, Induction and Orientation   |
| b) Training and Development                           | Concept; Objectives and Importance; Training Need Analysis; Training Methods; Training Evaluation.  |
| c) Performance Appraisal                              | Concept; Methods; Bias in PA Systems; Effective Administration.   |
| d) Succession Planning, Career Planning & Development | Job Enrichment; Job Rotation; Job Enlargement; Employee Involvement Activities (Quality Circles, Small Group Activities etc.)                 |
| e) Compensation Management                            | Concept & Meaning of Wages; Types of Wages and Wage Plants; Factors affecting Wage & Salary administration.                                   |
| g) Industrial Relations                               | Concept of IR, Industrial Disputes, ID Act, Worker's Participation, Labour Welfare  |
| h) Discipline and Grievance Handling                  | Concept and Importance; Disciplinary Procedures and action; Causes for Grievances; Grievance Redressal Procedures, Collective Bargaining, WPM |

**5. International Human Resource Management**

**(4L, 4M)**

Concept, Need, Objectives and Features

**6. Case lets**

**(4L, 6M)**

**REFERENCES :**

1. Personnel Management & Industrial Relations – Ratnorm & Srivastava-Tata McGraw Hill
2. Human Resource Management – A Ghanekar – Everest Publishing
3. Managing Human Resources – Ramaswamy – OUP4. Human Resource Management – M S Saiyadain – Tata McGraw Hill

**BBA Honours [ 3 Yr Degree Course ]**

**SEMESTER – III**

**Paper : 3.3**

**Marketing Management (MKMA3301)**

**Full Marks : 50 Marks**

1. Introduction to marketing- Definition, Scope, Functions and Evolution of Marketing. 2L,2M
2. Marketing environment, Macro and micro environment, SWOT analysis, Marketing mix. 3L,3M
3. Consumer Behavior- Meaning, Determinants- Cultural, Social, Personal, Psychological  
Industrial Buying Behavior-meaning, characteristics; differences between consumer buying and  
industrial buying behavior 4L,4M
4. Marketing research process: Defining research problem, research objective research techniques,  
sampling, data collection and analysis, report writing 4L,4M
5. Market Segmentation Targeting & Positioning (STP) - meaning, benefits of market  
segmentation, basis of segmentation; Target Market; Branding- definition, importance, branding  
strategy; Packaging 5L,6M
6. Concepts of products, Product Mix, Product Line, Product width, depth; Product Life Cycle-  
meaning and stages, New Product Development- steps. 5L,5M
7. Pricing- meaning, objectives and methods of pricing. 4L,4M
8. Distribution Channel- meaning, Types of Distribution channel- Direct & Indirect. Role of  
intermediaries and distribution channel management. 3L,4M
9. Promotion – elements of promotion mix 6L,6M
10. Sales management- selling process, functions of sales manager 5L,4M
11. Service Marketing- meaning, Service Marketing Mix, Characteristics of Service. Reasons for  
growth of service sector, Service Quality Model 4L,4M
12. Case Study 3L,4M

**REFERENCES :**

1. Marketing Management – P Kotler – Prentice Hall
2. Marketing Management – Stanton, Etzel and Walker – McGraw Hill
3. Marketing Management – R Saxena – Tata McGraw Hill

**BBA Honours [ 3 Yr Degree Course ]**

**SEMESTER – III**

**PAPER-3.4**

**DIRECT TAXATION (DITA3301)**

**Marks : 50**

	CLASSES	MARKS
<ul style="list-style-type: none"> <li>• <b>Definitions of :</b>                       Person, Assessee, Income, Gross Total Income, Total Income, Previous Year, Assessment Year, Dividend, Agriculture Income, Heads of Income, Income Exempt from Tax</li> </ul>	2	3
<ul style="list-style-type: none"> <li>• <b>Residential Status and Tax Incidence :</b>                      Status of <b>an individual</b> – Incidence of Tax</li> </ul>	4	4
<ul style="list-style-type: none"> <li>• <b>Computation of Income under different heads :</b></li> </ul>		
<ul style="list-style-type: none"> <li>(a) Salaries: Basics, Gratuity, Leave Encashment, Pension, Allowances, Provident Fund, Perquisites (Valuation of accommodation, free domestic servants, interest free loan).</li> </ul>	10	10
<ul style="list-style-type: none"> <li>(b) Income from house property</li> </ul>	6	8
<ul style="list-style-type: none"> <li>(c) Profits and gains of business or profession – Sec 32 , Sec 37, Sec 43B, 35, 35D, 36(1)(iii), 36(1)(vii), 40(a), 40A(3).</li> </ul>	9	10
<ul style="list-style-type: none"> <li>(d) Capital Gains – Capital assets, computation of LTCG transfer, STCG, Cost of acquisition – 49(1), 55(2)(a), 55(2)(aa), cost of improvement, 45(2), <b>Sec 50</b> , Sec 54</li> </ul>	4	5
<ul style="list-style-type: none"> <li>(e) Income from other sources (dividend, gift ,interest)</li> </ul>	4	3
<ul style="list-style-type: none"> <li>• Deductions under chapter VIA(80C,80D,80E,80G)</li> <li>• Basic concepts of inter-head &amp; inter-source set off carry forward of losses, computation of total income and tax liability.</li> </ul>	}6	7
<b>TOTAL</b>	<b>45</b>	<b>50</b>

**MODE OF EVALUATION – PROBLEMS/THEORY QS.**

**References :**

- Singhanian, V.K. Direct Taxes – Law and practice
- Gupta & Ahuja – Direct Taxes Law and Practice
- Mundhra & Mundhra – Direct Taxes Law & Practice
- C H Sengupta – Direct Taxes

**BBA Honours [ 3 Yr Degree Course ]**

**SEMESTER – III**

**Paper : 3.5**

**Cost and Management Accounting – I (CMGA3301)**

**Full Marks : 50 Marks**

CONTENTS	CLASSES	Marks
1. Basic Cost concepts – Different classification of cost, Cost Center, Cost unit, Cost object.	2	2
2. Introduction to Materials – levels of Stock & EOQ, Methods of pricing issues (concept), Material Control( Just-in time purchasing, ABC analysis, Perpetual Inventory)(Ind AS 2 – Inventories)	4	5
3. Employee Cost (i) Attendance and payroll procedures, overview of statutory requirements (ii) Determination of employee cost, overtime, idle-time, incentives (iii) Labour turnover .	5	5
4. Overheads –Concept, Classification.		
a) Production Overheads – Collection, apportionment, absorption and its treatment in cost a/c, absorption rates, under and over absorption.	8	5
b) Adm. & Selling & Overhead –Features, treatment in cost a/c, absorption & control.	3	5
c) Activity based costing.	4	5
5. Preparation of Cost Sheet.	6	8
6. Methods of Costing –		
(i) Job Batch & Contract Costing	6	5
(ii) Process Costing –Double entry book keeping, process loss, abnormal gains and losses, <b>joint products and by products.</b>	4	8
(iii) Service or operating costing.	3	5
<b>TOTAL</b>	<b>45</b>	<b>50</b>

References :-

- Hanif – Modern Cost and Management Accounting, TATA McGraw-Hill Education Pvt. Ltd, 2013
- Drury – Management & Cost Accounting
- Dr. B Banerjee – Cost Accounting
- Horngren, Foster & Datar – Cost Accounting : A managerial emphasis
- Saxena & Vashist – Cost and Management Accounting, Sultan Chand and Sons
- Basu and Das-Cost and Management Accounting, Rabindra Library, Kolkata

**BBA Honours [ 3 Yr Degree Course ]**

**SEMESTER – III**

**Paper : 3.6**

**Operations Research (OPRA3301)**

**Full Marks : 50 Marks**

1. Introduction : Concept of O.R. – It's importance and Scope in Managerial Decision Making – Methodology – O.R. Models.
2. Linear Programming : Concept – Importance – Scope – Formulation of LPP and their solution under Graphical Method and Simplex Method – Concept of Duality and Post – optimality Analysis.
3. Transportation and Assignment Problems : Concept – Applicability – Solutions to different types of problems (Maximisation/Minimisation/Unbalanced/Degenerate, etc).
4. Network Analysis : Concept of PERT/CPM – Construction of Network Diagram – Concept of Critical Path and it's identification – Time – Cost Trade – off.
5. Inventory Management : Concept of Inventory and Inventory Costs – Different Methods of Inventory Control – Inventory Models.
6. Decision Theory : Concept – Steps in Decision Making Process – Concept and Application of Decision Rules under Risk and Uncertainty.
7. Theory of Games : Concept and applicability – Game Models – Two-Person-Zero-Sum Game.
8. Replacement Theory : Concept and applicability – Determination of Optional Replacement Period under different situations.
9. Simulation : Concept-Process of Simulation-Monte Carlo Method.
10. Queuing Theory : Queue discipline, single server and multi-server queuing systems.

**REFERENCES**

- Quantitative Techniques in Management : N.D.Vohra, Tata McGraw Hill
- Operations Research : H.Taha, Prentice Hall
- Quantitative Methods for Management Decisions : William P.Cooke, McGraw Hill
- Principle of Operations Research : with Applications to Management Decisions – H.M.Wagner, Prentice-Hall.
- Operations Research : K.Swarup, R.K.Gupta and M.Mohan, Sultan Chand & Sons.
- Operations Research : V.K.Kapoor, Sultan Chand & Sons.

**BBA Honours [ 3 Yr Degree Course ]**

**SEMESTER – III**

**Paper : 3.7**

**International Business (INBA3301)**

**Full Marks : 50 Marks**

Trade Theory:

1. Introduction : Evolution and Development of International Business – Factors leading to growth over time in post world war period
2. International Trade concepts and theory ( 15 marks, 20 lectures)
  1. Arbitrage – Basis of trade, pattern of trade and gains from trade
  2. Ricardian Model: Comparative advantage - Production possibility frontier - Determination of international terms of trade – total gain from trade and its components
  3. Heckscher-Ohlin model of trade with two factors
3. Trade Policy: Derivation of offer curve – Offer curve and equilibrium terms of trade – Impact of tariff and quota in small country – Problem of domestic distortion (15 lectures 15 marks)
4. International institutions: Bretton-Woods institutions – IMF – World Bank – GATT and WTO. (6 lectures, 8 marks)
5. International finance: (15 lectures, 12 marks)
  1. Balance Of Payments – Components of BOP accounts – Concept of equilibrium and disequilibrium in BOP - problems and policies in developing countries (with case study of India)
  - (ii) Foreign exchange market – Arbitrage in foreign exchange market – exchange rates determinations

**Texts:**

2. International Economics: Paul R. Krugman, Maurice Obstfeld, Chapter 12(8th Ed.), Pearson Education (for 5.1 & 5.2)
3. International Economics: Dominick Salvatore (8th Ed.) Chapter 16, 17 Wiley India (for 5.3)

**References:**

1. Open Economy Macroeconomics: R Dornbusch, (International Students Edition), Basic Books, New York.
2. World Trades and Payments: Caves, Frankel, Jones (9th Ed.) Chapter16, Pearson Education.
3. Francis Cherunilum: International Economics

**BBA Honours [ 3 Yr Degree Course ]**

**SEMESTER – III**

**Paper 3.8**

**COMPUTER AIDED MANAGEMENT (CAMN3301)**

**Full Marks : 50**

**Theory:**

**Core Concept of Information System :**

**[4L]**

Understanding information system; concepts; sub-systems and super-systems; types of Information System, OLTP, OLAP.

**Information system for Sales & Marketing :**

**[4L]**

Marketing function and market environment; channel systems; Sales support systems.

**Information system for Human Resources, Accounting and Finance:**

**[6L]**

Information system for recruitment and selection; training and development; performance management.

Information system for finance, working capital management; Financial analysis and planning.

**Enterprise Systems**

**[8L]**

Traditional approach of Systems, Need for integrated solutions, Enterprise Resource Planning - ERP (Features, merits, issues and challenges in implementation), ERP Modules and Functions, Supply Chain Management - E-SCM, Customer Relationship Management - E-CRM, ERP in the Cloud, Enterprise 2.0.

**IT Policy and Ethics**

**[8L]**

Piracy (software and intellectual property), S/W Licensing, Privacy (Issues and the Internet Privacy), Computing Ethics and Responsibilities, Acceptable Use Policy, Information Security Policy, Management of ICT-roles & responsibilities, Backup & Recovery, Business Continuity Plan and disaster Recovery, Green Computing – Corporate Social Responsibility.

**Practical :**

**[20L]**

Financial Accounting & ERP

**Suggested Readings:**

1. Analysis And Design Of Information Systems, Rajaraman, V., PHI
2. Enterprise Resource Planning - A Managerial Perspective, D P Goyal, TMH India  
Enterprise Resource Planning, By Mary Sumner, SPD

**BBA Honours [ 3 Yr Degree Course ]**

**SEMESTER – IV**

**Paper : 4.1**

**Organisational Behaviour (ORBA3401)**

**Full Marks : 50 Marks**

1. **Foundation for Organizational Behaviour:** (3L,6M)
  - Field of OB, Contributing Disciplines, Conceptual frame-work in understanding OB
  
2. **Individual in the Organization :** (20L, 24M)
  - Personality – Concept, Determinants, personality Traits.
  - Perception – Concept, Process, Distortion, Selectivity, Implications.
  - Learning – Theory, Reinforcement Principles, Behaviour Modification, Creativity.
  - Attitude and Values – Formation, Measurement, Change, Beliefs and Values.
  - Motivation – Theories of Motivation (Maslow, McClelland, McGregor Herzberg, Vroom, Porter & Lawler, Argyris), Implications of Employees.
  - Stress : Concept – Individual and group stress – coping strategies
  
3. **Groups in the Organization :** (12L,12M)
  - Group – Concepts, Types, Features, Norms & Behaviour, Stages, Group Cohesiveness
  - Communication – Process, Barriers, Networks, Effective Methods.
  - Leadership – Concept, Theories – Trait, Behavioural, Situational, Contingency, Styles, Managerial Grid.
  - Conflict – Process, Types, Conflict Management
  
4. **Organizational Culture, Change & Development:** (8L,8M)
  - Types of Organizational Culture, Socialization Process; Organizational Change Need, change Process, Resistance to Change, Change Agents, Organizational Development & Intervention Strategies

**REFERENCES**

- S.P.Robbins : Essentials of Organizational Behaviour, Prentice Hall, 1994
- L.M.Prasad : Organizational behaviour, S.Chand, 1999
- Archana Tyagi : Organizational Behaviour, Excel Books, 1997
- Madhukar Shukla : Understanding Organizations, Prentice Hall, 1996
- P.Hersey & K.Balanchand : Management of Organizational Behaviour, Prentice Hall, 1985
- M.Banerjee, Organizational Behaviour, Allied Publishers
- Keith Davis & Newstrom, Human Behaviour at Work : Organizational Behaviour, McGraw Hill International
- R.M.Srivastava, Management Policy and Strategic Management (Concepts, Skills and Practices), Himalaya Publishing Co.

**BBA Honours [ 3 Yr Degree Course ]**

**SEMESTER – IV**

**Paper : 4.2**

**Business Ethics, Values and Governance (BETA3401)**

Full Marks : 50 Marks

**1. INTRODUCTION:**

**(10L, 10M)**

- **Ethical** Deficit and Erosion
- Concern about Ethics: Personal Ethics and Integrity
- Definition of Ethics, Relevance of Ethics in Business, Arguments for and against Business Ethics
- Ethical Principles in Business
- Ethics, Morality, Law, Religion
- Resolving Ethical Dilemma and Conflict

**2. VALUES:**

**(6L, 6M)**

- Values Concept and Types: Model based on Rokeach Value Survey
- Ethics and Values
- Personal Values, Social Values, Moral Values, Spiritual Values
- Values Conflict and its Reconciliation
- Values and Behavior

**3. THEORIES OF ETHICS AND MORAL DEVELOPMENT:**

**(10L, 10M)**

- Traditional Ethical Theories: Utilitarianism, Ethical Egoism, Ethics of Duties, Ethics of Rights and Justice
- Contemporary Ethical Theories: Virtue Ethics, Feminist Ethics
- Normative Theories of Business Ethics: Stockholder Theory, Stakeholder Theory, Social Contract Theory
- Psychological Theories of Moral Development: Reflection on Personal Experiences of Moral Development
- Lawrence Kohlberg's Theory of Moral Development
- Carol Gilligan's Theory of Moral Development, Ethics of Care and Relationship.

**4. HISTORY OF INDIAN AND WESTERN ETHICS:**

**(6L, 6M)**

- Brief History of Indian and Western Ethos: Areas of Convergence and Divergence
- Contributions of Rabindranath Tagore, Swami Vivekananda, Mahatma Gandhi, Sri Aurobindo in Indian Ethos
- Contributions of Aristotle and Plato in Western Ethos

**5. CORPORATE SOCIAL RESPONSIBILITY:**

**(6L, 6M)**

- Social Responsibility of Business: Arguments for and Against
- Corporate Social Responsibility : The Indian Perspective

**6. CORPORATE GOVERNANCE:**

**(6L, 6M)**

- Concept, Need for Governance in Business
- Objectives of Corporate Governance
- The Growth of Modern Ideas of Corporate Governance
- Indian Committees and Guidelines on Corporate Governance

**7. APPLICATION OF ETHICS IN FUNCTIONAL AREAS OF BUSINESS:** (6L, 6M)

- Ethics in the Areas of Production, Marketing, Finance and Human Resource

Suggested Readings:

1. Business Ethics: Indian Edition by Andrew Crane & Dirk Matten: OUP
2. Business Ethics and Corporate Governance by A.C. Fernando: Pearson
3. Business Ethics: Concepts & Cases by M.G. Velasquez: Pearson
4. Management by Values by S.K. Chakraborty: OUP India

**SEMESTER – IV**

**Paper : 4.3**

**Production and Materials Management (PRMM3401)**

**SECTION – A (Production Management)**

**Full Marks : 25 Marks**

1. Production Planning & Control : Production System, Types of Production, pre-planning, planning and control functions, relations with other departments, efficiency of production planning and control. (5L,4M)
2. Plant Location and Layout : Approaches to location, choice, selection, plant design; plant layout-product layout, process layout, criteria for a good layout. (5L,6M)
3. Plant Maintenance & Material Handling : Types of maintenance- preventive, predictive and overhaul; selection of good material handling equipment – gravity and powered conveyors, hoists and cranes, lifting trucks, motor transport. (4L,4M)
4. Work Study : Method study; Motion economy : work measurement, performance rating, standard time, stop watch time study; Work sampling. (4L,6M)
5. Inspection & Quality Control : Types and criteria of inspection; significance of quality control, statistical quality control, control charts, acceptance sampling plans. (4L,5M)

**SECTION – B (Materials Management)**

**Full Marks : 25 Marks**

2. Materials Management (6L,8M)
  - 7 R's for materials
  - Cost and Profit centre concept for materials
  - MRP - I and MRP – II
  - Materials Management for Projects
3. Purchase Management (5L,4M)
  - Out Sourcing
  - Global Sourcing
  - Import Policy
4. Stores Management (4L,8M)
  - Stores layout
  - Safety Provisions
5. Inventory Control (5L,5M)
  - Q System and P System for ordering.
  - “Gozinto” chart or Product Structure Tree

**REFERENCES :**

1. Materials Management : an integrated approach – Gopalakrishnan & Sundaresam-PHI
2. Modern Concepts on Materials Management – S C Bhattacharya
3. Purchase and Materials Management – Prof. Bhatnagar – Vrinda
4. Modernisation of Materials Management – L C Jhamb – Everest
5. Purchasing and Materials Management – N K Nair - VIKAS
6. Production and Operations Management – Aswathappa & Bhat, Himalaya Pub.
7. Production & Operation Management – R V Badi & N V Badi, Vrinda Publ.
8. Production (Operation) Management – L C Jhamb; Everest
9. Production & Operations Management – Bhatnagar & Agrawal; Vrinda
10. Production & Operations Management – Khanna ; PHI

**BBA Honours [ 3 Yr Degree Course ]**

**Semester – IV**

**PAPER-4.4**

**Cost and Management Accounting – II (CMGA3402)**

Full Marks : 50 Marks

CONTENTS	CLASSES	Minimum Marks
1. Introduction to Management Accounting: importance changing dimensions ,difference with cost & financial accounting.	2	4
2. Marginal Costing and Break-Even Analysis.	8	10
(i) Basic Concepts, absorption costing, absorption costing and marginal costing comparison, CVP analysis, cost indifferent point, differential cost analysis, relevant cost analysis, key factor and sales mix.		
(ii) Applications for Management decision-making – Make or Buy, Continue or Discontinue a product, Shutdown point, Export order, merging two plants, sell or process further.	8	10
3. Standard Costing – Various types of standards, setting of standards, material, labour, overhead and sales variance analysis.	9	10
4. Budgets and Budgetary Control - The budget manual, preparation and monitoring procedures, budget variances, flexible budget, preparation of functional budget for operating and non-operating functions, cash budget, master budget, principal budget factors.	12	10
5. Capital Expenditure Decisions – Introduction to discounted cash flow techniques ( NPV, IRR & Pay Back).	6	6
<b>TOTAL</b>	<b>45</b>	<b>50</b>

References :-

- Hanif – Modern Cost and Management Accounting, TATA McGraw-Hill Education Pvt. Ltd, 2013
- Drury – Management & Cost Accounting
- Dr. B Banerjee – Cost Accounting, prentice Hall, India
- Horngren, Foster & Datar – Cost Accounting : A managerial emphasis
- Saxena & Vashist – Cost and Management Accounting, Sultan Chand and Sons
- Basu and Das-Cost and Management Accounting, Rabindra Library, Kolkata

**BBA Honours [ 3 Yr Degree Course ]**

**Semester – IV**

**PAPER-4.5**

**Introduction to Research Methodology (ITRM3401)**

Full Marks : 50 Marks

1. Introduction: meaning, importance, objectives, types of research, steps in research  
(4L, 4M)
2. Formulation of Problem: defining research problem, literature review, sources of problem for research, developing the research proposal into a research design, use of Statistics. Research application in accounting, finance and marketing areas.  
(8L,8M)
3. Data Collection: primary data collection methods (questionnaire method, online surveys, observation method), sources of secondary data, survey, questionnaire preparation (characteristics a good questionnaire, layout, pre-test, revision, final), organization of fieldwork, training interviewers, respondents' attitude, evaluation of field work  
(10L, 10M)
4. Scaling Techniques: introduction to scales of measurements (nominal, ordinal, interval, likert)  
(4L, 4M)
5. Sample Survey: population, sample, sampling techniques (probability sampling, non-probability sampling, simple random sampling, stratified random sampling, cluster sampling, systematic sampling), random number table, sample size determination.  
(8L, 8M)
6. Summarization and Analysis of Data: tabulation, validation, errors in data, use of computer, univariate and bivariate data analysis, measures of association for categorical data, correlation, regression, hypothesis testing (parametric), biometric tables (6L, 6M)
7. Interpretation and Report Writing: meaning, steps, LATEX (official software for paper writing)  
(2L, 6M)
8. SPSS package for analysis of data.  
(8L, 8M)

**Books**

Kothari, C. R.: Research Methodology, Methods and Techniques; New Age International Publishers

**BBA Honours [ 3 Yr Degree Course ]****Semester – IV****PAPER-4.6****INDIRECT TAX (IDTX3401)**

Full Marks : 50 Marks

	CLASSES	MARKS
<b>Central Excise:</b> Basics of central Excise Duty, classification Manufacture, production and manufacturer MRP based valuation Transaction value Valuation Rules – determination of Assessable value , sale at depot or consignment agent, sale to a related person CENVAT credit	15	20
<b>Service tax:</b> Basics of Service tax Exemptions and abatements in service tax Procedures in service tax Point of taxation Other aspects – refund of service tax and interest, penalties Export and import of services	10	10
<b>VAT</b> Basics of VAT Method for computation of VAT VAT in Indian Context Point of taxation and related constitutional provision Input and output Tax Concept of input tax credit and its different aspects General Administrative procedure for VAT	10      10	10      5
<b>Customs</b>  Definitions , concept and different types of customs duty.		
<b>TOTAL</b>	<b>45</b>	<b>50</b>

MODE OF EVALUATION – PROBLEMS/THEORY QS.

**Suggested Reading :**

1. V. S. Datey : Indirect Taxes Law and Practices, Taxmann
2. Y, Banger : Indirect Taxes Law and Practices, Aditya Prakasan
3. N.S. Gobindan : Indirect Taxes Law Practices, C Sitaram

**BBA Honours [ 3 Yr Degree Course ]**

**SEMESTER – IV**

**Paper 4.7**

**E-COMMERCE FUNDAMENTALS (ECMF3401)**

**Full Marks : 50**

**Theory:**

**Network Infrastructure**

**[6L]**

Client/Server Computing, N-tier Solution, Internet hierarchy, Basic Blocks of E-Commerce, Network layers and TCP/IP protocols, HTTPS, Types of Services and Servers, Virtual Private Network (VPN), Remote Connectivity.

**Introduction to E-commerce**

**[8L]**

Concept of EDI & FDI, Introduction to E-commerce, E-Commerce & E-Business, Features of E-commerce, E-Commerce payment mechanism, E-Commerce revenue streams, Advertising and Promotion, Building an E-commerce website, Customer Service and service quality evaluation (SERVQUAL).

**E-Business Models**

**[8L]**

Business to Consumer (B2C), Business to business (B2B), Consumer to consumer (C2C), Peer to peer (P2P), M commerce Business Models, E-Governance.

**Security and Legal Issues**

**[8L]**

Cyber Fraud and solutions, Online Contracts, Digital Signatures, Digital Certificates, Concept of Encryption and Cryptography, Public and Secret key encryption, IT Act to legalise E-commerce, Taxation in relation to E-Commerce, Consumer Protection in Cyberspace.

**Practical:**

**[20L]**

Web site development & programming.

**Suggested Readings:**

1. E-Commerce, 4th Edition, Business, Technology, Society, By Kenneth C. Laudon, Carol G. Traver, SPD
2. E-Commerce, K.K. Bajaj, Debjani Nag, TMH India
3. e-Business & e-Commerce for Managers, By Harvey M. Deitel, Paul J. Deitel, Kate Steinbuhler, SPD
4. E-Commerce : An Indian Perspective, S. J. Joseph, P. T., PHI
5. The Information Technology Act, Bare Act with Short Notes, Universal Law Publishing Co. Pvt. Ltd.

**Marketing Research & Consumer Behaviour** (MRCA3501)

**Full Marks : 100**

**Marketing Research**

[50 marks]

1. **Introduction to Marketing Research** :-

Marketing Research – Concept, Marketing research & market research – difference, scope and importance of Marketing Research, Marketing information system – concept, research process, Major techniques of Marketing research (quantitative and qualitative), research design.

8L, 10M

2. **Methodology in Marketing Research** :-

Developing Research Objectives;

**Collection of Primary Data** –

- Observation, Methods of Observation, Survey : Methods of Survey, Selection of Survey Methods, Questionnaire design, Qualitative research : Depth interviews, Focus groups, Projective Techniques

**Collection of Secondary Data** –

- Meaning, evaluation, sources; Sampling, Sampling Designs : Census Vs Sample; Advantages & Disadvantages of Sampling; Sampling & Non-sampling errors; Types of sample designs
- **Probability Sampling & Non-Probability sampling** :-  
Random sampling; Systematic Sampling; Cluster sampling; Stratified Random sampling; Multistage sampling; Multi-phase sampling  
Quota sampling; Judgement Sampling; Convenience Sampling; Snowball sampling.

12L, 20M

3. **Measurement & Scaling** :-

Nominal; Ordinal, Interval, Ratio, Attitude measurement; Compilation; tabulation & classification of data.

6L, 10M

4. **Analytical Techniques** :-

Simple Numericals on Correlation; Regression; Testing of Hypothesis for application of Marketing Research

Report Preparation – Oral and written reports, report outline, general guidelines for writing reports and evaluation of research report.

8L, 10M

**Consumer Behaviour**

[50 marks]

5. **Introduction to Consumer Behaviour** :-

Concept, Definition, Applying Consumer behavior knowledge; internal & external determinants of consumer behaviour or factors affecting consumer behavior (buyer's black box & EKB Model); Application of Marketing Segmentation in Consumer Behaviour; VLS Model

6L, 10M

6. **Determinants of Consumer Behaviour** :-

- (a) Consumer as an individual – Needs – wants, Maslow's Hierarchy of Needs; Motivation – Definition and Process; Motivation and Consumer Behaviour; Perception – Marketers

- concern; perceptual risks; Learning – definition tri-component model; changing attitudes; how marketers influence attitudes.
- (b) Consumers in their social & cultural settings – Reference Groups & Opinion Leader; Family (importance of family influences in consumer behavior); meaning of family & its importance in marketing decision; family life-cycle; role social class concept; characteristics and influence; concept, importance of cultures, sub-cultures, marketer's concern. Cross cultural consumers behavior. 20L, 20M

**7. Consumer's Decision Making Process :-**

Steps in decision making process – five steps; EKB model; Types of decisions – RPS, LPS, EPS. The effect of personal influence and opinion leadership (elements and importance of opinion leadership, causes of such influence & reasons for accepting them); Process of opinion leadership.

Diffusion of innovations – concept; process of diffusion, relation between diffusion and adoption, stages in a process of product adoption; factors influencing the rate of diffusion, Adoption Process, Adopter Profile 15L, 15M

**8. Organisational Buying Behaviour**

Concept & differences with Consumer Buying Behaviour 5L, 5M

**Reference Books :-**

1. Marketing Research : Text & Cases by Loudon, Jaico Publication
2. Marketing Research : S.L. Gupta, Excel Books
3. Marketing Research : M.V. Kulkarni, EPH
4. Marketing Research : G.C.Beri, TMH
5. Consumer Behaviour : Schiffman, Kanuk & Kumar, Pearson
6. Consumer Behaviour : S K Batra & S Kazmi, Excel Books
7. Consumer Behaviour : Hawkis, Bert, Coney, TMH
8. Consumer Behaviour and Managerial Decision Making – Kardes; PHI
9. Consumer Behaviour & Advertising Management – Datta & Datta; Vrinda

**BBA Honours [ 3 Yr Degree Course ]**

**SEMESTER – V (Marketing)          Paper M5.2**

**Advertising & Sales Promotion (ASPA3501)**

**Full Marks : 100**

1. Introduction to Advertising –**meaning, objectives** its role and functions, economic, social and ethical issues, DAGMAR approach 8L,10M
2. Integrated Marketing Communication – strategic integration of marketing functions and promotional functions, relationship between product mix and promotion mix. 10L, 10M
3. Response Process in Advertising – Consumer and mental process in buying, AIDA model, Hierarchy of effects model, Information processing model. 10L, 10M
4. Brand and Brand Equity –**definition of branding, characteristics of a good brand name, image, brand positioning**, personality, attributes and consequences. 8L, 10M
5. Advertising Budget – Top down and Build up approach, methods of advertising – Affordable method, Arbitrary allocation method, percentage of sales method, competitive parity method, Objective and Task method. 8L,10M
6. **Advertising Creativity**- meaning of creativity, Creative strategy, Creative tactics, Advertising Appeals, USP theory of creativity, Copywriting, Illustration, 4L, 8M
7. Media planning and **scheduling** strategy – Types of media, **media planning parameters**, media mix, media characteristics, selection of media, evaluation of media, **media scheduling strategy.** **10L, 12M**
8. Evaluation of advertising effectiveness – Need and purpose of evaluation, pre-testing and post-testing techniques. 4L, 8M
9. Sales Promotion – Definition of sales promotion, Objectives reason for its rapid growth, promotional strategy, types and techniques of sales promotion 6L, 12M
10. Case Study 6L, 10M

- Reference Books :
1. Advertising & Sales Promotion by Belch & Belch, TMH
  2. Advertising Management by M.V.Kulkarni, EPH
  3. Advertising & Sales Promotion by Kazmi & Batra, Excel Books
  4. Advertising Management – Concept & Cases by Manendra Mohan, TMH

**BBA Honours [ 3 Yr Degree Course ]**

**SEMESTER – V (Marketing)                  Paper M5.3**

**Service Marketing and Rural Marketing (SVRM3501)**

**Full Marks : 100**

**Service Marketing**

[ 50 marks ]

1. Introduction :  
Concept of Services, nature, characteristics, reasons for growth, Indian scenario, differentiation of services. 6L, 10M
  
2. Managing Services :
  - Service marketing mix : elements service product development
  - Service pricing methods
  - Place – Managing channels and intermediaries for service delivery,
  - Promotion mix for services.
  - People – service profit chain, training & development, motivation;
  - Physical evidence
  - Process – managing differentiation managing problems associated with a service
  - Service Encounter; Key Dimensions of Service Marketing; Service Decision Process
  - Service Quality (concept & dimensions), GAP Model, Service Demand & Capacity Alignment Strategy
  - Service Recovery 26L, 30M
  
3. Service Marketing in organizations :-
  - Travel & Tourism
  - Health Care
  - Financial Services
  - Educational Services
  - Information Technology & Communication Services 5L, 5M
  
4. Caselets 3L, 5M

**Rural Marketing**

[ 50 marks ]

5. Introduction :  
Concept, Nature & scope, Importance of rural marketing, evolution of rural marketing, rural vs urban markets, rural marketing environment and its impact on marketing strategies, challenges of rural marketing. Thompson Rural Market Index. 8L, 10M
  
6. Rural Consumer :  
Characteristics of rural buyer; factors affecting rural buying behavior, buying pattern of rural consumers, rural market segmentation;  
Product planning, quality strategy, packaging strategy, branding strategy, promotional strategy, pricing strategy, distribution and logistics in rural markets. 12L, 10M
  
7. Marketing of agricultural inputs :  
Concept of agricultural inputs, co-operative marketing, Contract Farming, public distribution system, agricultural marketing in India – problems and prospects. 8L, 10M
  
8. Financial Institutions in Rural Market : NABARD, State Co-operative Banks, Commercial Bank, Kisan Credit Card Scheme. 8L, 10M
  
9. Caselets 4L, 10M

**References :**

1. Christopher H. L, Service Marketing, Prentice Hall
2. Payne A, The Essence of Service Marketing, Prentice Hall
3. Rampal Gupta, Service Marketing, Galgotia Publishing
4. Gopaldaswamy, Rural Marketing, Wheeler Publishers, New Delhi
5. Rajagopal, Organising Rural Business, Sage Publishers.

**BBA Honours [ 3 Yr Degree Course ]**

**SEMESTER – VI (Marketing) Paper M6.1**

**Sales Management (SMGA3601)**

**Full Marks : 100**

1. Evolution of Sales Management – nature and role – Sales Management functions – selling process 12L, 10M
2. Sales Organisation structure – product specialisation structure, customer-based structure, new or existing account structure, mixed organisation. 6L, 10M
3. Sales channels – selection of channel, types of channel, market condition, channel structure, profit potential. 6L, 10M
4. Theories of Selling: Buyer- Seller Dyads AIDAS Model 6L, 10M
5. Sales Force Management – Determination of Sales Force Size, Recruitment and selection, motivation of sales force, compensation, training of sales personnel, monitoring and performance evaluation, Sales Control 15L, 10M
6. Sales forecasting – forecasting and market planning system, qualitative forecasting techniques, quantitative forecasting techniques. 10L, 10M
7. Sales budget – purpose of sales budget, budget allocation, budgeting process. 8L, 10M
8. Sales Techniques – personal selling process. 6L, 10M
9. Retail sales – trends in retailing, retail strategies, store planning, design and layout, supply chain management in retailing. 8L, 10M
10. Case Study 3L, 10M

- Ref. Books :
1. Sales Management – Decisions, strategies and cases by Cundiff, Still & Govani, PHI
  2. Sales and distribution management by Sahadev, OUP
  3. Sales and distribution Management by S.L.Gupta, Excel
  4. Selling & Sales Management, Jabber & Lancaster, Pearson Edu.

**BBA Honours [ 3 Yr Degree Course ]**

**SEMESTER – VI (Marketing)      Paper M6.2**

**International Marketing (INMK3601)**

**Full Marks : 100**

1. **Introduction** : International marketing – The Core Concepts, Why firms go International, Transition from domestic to global business, the re-active and pro-active processes of internationalization. The Dynamics of the world Market, Identifying and satisfying global needs. 10L+15M
  
2. **International Marketing Environment** - The Political, Legal and the Socio-cultural Environment, PESTEL Analysis, The EPRG Model, Hoffstede's 4 Dimensions of Culture, High and Low Context Cultures, The concept of SRC, The influence of Culture on consumption decisions, problems associated with Cross Cultural differences. 8L+15M
  
3. **Foreign Market Selection and Market Entry Strategies:** Evaluating risks, segmentation and selection of foreign markets. Identifying entry strategies :Exporting, Piggy-backing, Wholly owned subsidiaries, Licensing, Franchising, Joint Ventures, Mergers and acquisitions, Turnkey Operations, Strategic Alliances, Global tendering and Out-sourcing, Contract Manufacturing, Management Contracting 12L+20M
  
4. **International Marketing Strategies** : Product Strategies (Standardization, adaptation, developing new products) International Product Life Cycle, Pricing Strategies (Market skimming, Penetration pricing, Marginal Costing, Dumping etc.) Promotional and distribution strategies.(Participation in International Trade fairs and Exhibitions, Branding., Positioning, Packaging, Labeling, Bar-coding and supply chain logistics) 15L+20M
  
5. **Documentation And Control Systems for International Marketing** : The inquiry, the Quotation, Choice of Currency, Exchange Rate calculation, International Invoicing, Pricing, INCOTERMS (EXW, FAS, FOB, CIF, DES, DEQ, DAF, DDP) Terms of payment, Letter Of Credit, Hedging, Packing Slip, Credit Note, Bill of Lading, Certificate Of Origin (GSP) , Inspection Certificate, Environmental Controls, Bio-degradable packaging etc. 15L+15M
  
6. **Emerging Issues and Developments in International Marketing:** Global Competitiveness, Total Quality Management, Kaizen, Six Sigma, Ethical and Social issues, Theory Z . 10L+15M

**References**

- International Marketing – Rakesh Mohan Joshi , OUP
- Warren S. Kegan, International Marketing, Prentice Hall.
- Vern Terpstra & Sarathy, International Marketing, The Dryden Press.
- Choudhuri, S & Das, Ranjan, Entry Strategies and Growth in Foreign Markets, Oxford Publishing House.
- Kotabe, Masaaki & Helsen, Kristiaan, Global Marketing, John Wiley Int.

**BBA Honours [ 3 Yr Degree Course ]**

**SEMESTER – V(Finance)**

**Paper F5.1**

**Full Marks : 100**

**Corporate Financial Accounting & Reporting (CFAR3501)**

	CLASSES	MARKS										
<ul style="list-style-type: none"> <li><b>Introduction</b></li> </ul> <p>Aims and objectives of corporate financial reporting, Disclosure of Financial Reporting</p>	1											
<ul style="list-style-type: none"> <li><b>Accounting Standards</b></li> </ul> <p><b>Conversion of Indian Accounting Standards, Major differences between IFRSs and Ind AS, The three phase conversion.</b></p>												
<table border="1"> <tr><td>1. Ind AS 101 First time adoption of Ind AS</td></tr> <tr><td>2. Ind AS 29 Financial Reporting in Hyperinflationary Economies</td></tr> <tr><td>3. Ind AS 18 Revenue</td></tr> <tr><td>4. Ind AS 23 Borrowing Costs</td></tr> <tr><td>5. Ind AS 17 Leases</td></tr> <tr><td>6. Ind AS 33 Earnings Per Share</td></tr> <tr><td>7. Ind AS 10 Events after the reporting period.</td></tr> <tr><td>8. Ind AS 38 Intangible Assets</td></tr> <tr><td>9. Ind AS 36 Impairment of Assets</td></tr> <tr><td>10. Ind AS 37 Provisions, Contingent Liabilities and Contingent Assets</td></tr> </table>	1. Ind AS 101 First time adoption of Ind AS	2. Ind AS 29 Financial Reporting in Hyperinflationary Economies	3. Ind AS 18 Revenue	4. Ind AS 23 Borrowing Costs	5. Ind AS 17 Leases	6. Ind AS 33 Earnings Per Share	7. Ind AS 10 Events after the reporting period.	8. Ind AS 38 Intangible Assets	9. Ind AS 36 Impairment of Assets	10. Ind AS 37 Provisions, Contingent Liabilities and Contingent Assets		
1. Ind AS 101 First time adoption of Ind AS												
2. Ind AS 29 Financial Reporting in Hyperinflationary Economies												
3. Ind AS 18 Revenue												
4. Ind AS 23 Borrowing Costs												
5. Ind AS 17 Leases												
6. Ind AS 33 Earnings Per Share												
7. Ind AS 10 Events after the reporting period.												
8. Ind AS 38 Intangible Assets												
9. Ind AS 36 Impairment of Assets												
10. Ind AS 37 Provisions, Contingent Liabilities and Contingent Assets												
	20	25										
<ul style="list-style-type: none"> <li><b>Accounting for Shares and Debentures</b></li> </ul> <p>(a) Buy Back of Equity Shares</p> <p>(b) Issue and Redemption of Preference Shares</p> <p>(c) Issue and Redemption of Debentures</p> <p>(d) Employees Stock Option Plan (ESOP), Employees Stock Option Scheme (ESOS)</p>	4 4 10 4	5 5 10 5										
<ul style="list-style-type: none"> <li><b>Valuations of goodwill and shares</b></li> </ul>	8	10										
<ul style="list-style-type: none"> <li><b>Business Combinations and Corporate Restructuring</b></li> </ul> <p>(a) Problems for business acquisition, amalgamation and reconstruction (excluding problems of amalgamation of inter-company holdings)</p> <p>(b) Internal Reconstruction</p> <p>Ind AS 103( Business Combinations )</p>	10 8	13 12										
<ul style="list-style-type: none"> <li><b>Consolidated Financial Statements of Group Companies</b></li> </ul> <p>Concept of a Group, purposes of consolidated financial statements, Goodwill, Minority interests, Treatment of pre- acquisition and post-acquisition profit (excludes cross holding)</p> <p>Ind AS 27( Consolidated and Separate Financial Statements )</p>	11	15										
<b>TOTAL</b>	<b>80</b>	<b>100</b>										

**References :-**

- Chakraborty, H., Advanced Accountancy, Oxford University Press.
- Shukla & Grewal, Advanced Accounts, Sultan Chand & Co.
- Jain and Narang, Advanced Accounts, Kalyani Publishers.
- Yorston, Smith and Brown, Advanced Accounts.
- Alexander & Britton, Financial Reporting, Chapman & Hall.
- Levbarauch, Practical Financial Statement Analysis, Prentice Hall.
- Banerjee, B., Regulation of Corporate Accounting and Reporting in India, World Press.

**BBA Honours [ 3 Yr Degree Course ]**

**SEMESTER – V (Finance)**

**PAPER – F5.2**

**Financial Management (FIMN3501)**

Full Marks : 100

1. <u>Fundamentals of Financial Management</u>	CLASSES	Minimum marks
Definition, scope, objectives of Financial Management, goal of a firm-Profit maximization VS wealth maximization ,Functions of a finance manager, Time value of money.	3	10
2. <u>Working Capital Management</u> Concept of Working Capital, Types of Working Capital, Meaning of Working Capital Management and its importance. Factors to be considered while determining the quantum of Working Capital requirements. i. Working capital forecast. ii. Management of debtors , iii. Management of payables , iv. Management of inventory and v. Management of cash. vi. Factoring, vii. working capital financing (Tandon and Chore Committee Recommendations)	25	30
3. <u>Cost of capital and Capital Structure</u> Cost of equity, cost of debt and weighted average cost of capital and the relationship among them. Meaning and importance of Capital Structure, Factors influencing Capital Structure, Capital Structure theories (Net Income, Net Operating Income and Modigliani-Miller’s Approach).Taxation aspect of Capital Structure. Concept of Optimum Capital Structure.	22	20
4. <u>Leverage</u> Concept, types and significance of leverage. Derivation of Degree of Operating Leverage, Degree of Financial Leverage and Degree of Total Leverage. Concept of business risk and financial risk. EBIT- EPS analysis and its practical application. Concept and application of financial break-even point.	10	20
5. <u>Dividend Decision</u> Meaning and significance; determinant of dividend policies, Critical analysis of dividend policy theories - Walter's Model, Gordon's Model and Modigliani-Miller’s Model.	10	20
MODE OF EVALUATION – CASELETS,PROBLEMS,THEORY QS.		

Total

70      100

### Suggested Reading

1. Prasanna Chandra — Financial Management — McGraw-Hill Education (India) Ltd
2. Khan and Jain — Financial Management— McGraw-Hill Education (India) Ltd.
3. I. M. Pandey — Financial Management— Vikas Publications, Delhi
4. Damodaran – Applied Corporate Finance – Wiley, India

**BBA Honours [ 3 Yr Degree Course ]**

**SEMESTER – V(Finance)**

**Paper F5.3**

**Full Marks : 100**

**Financial Markets and Financial Statement Analysis (FMSA3501)**

<b><u>CONTENTS</u></b>	<b>CLASSES</b>	<b>MARKS</b>
<b><u>Financial Markets (50 MARKS)</u></b>		
1. Financial Markets – Concept, Structure and Regulatory Bodies	2	4
2. Money Market – Concept, Functions, Intermediaries and Instruments	2	6
3. Capital Market		
(i) Primary Market – Functions, Methods of Capital Issues, Role of Intermediaries, Regulation	5	8
(ii) Secondary Market –	5	10
a) Listing of Securities		
b) Securities Trading Mechanism		
c) Depositories and Depositing Participants		
d) Stock Exchanges - Leading Stock Exchanges in India, Functions, Role of Intermediaries, Stock Indices -Computation Methodology, Major Indices		
e) SEBI: Role, Functions( Relevant regulations)	4	6
4. Debt Market		
(i) Corporate debt market		
(ii) Public Sector Undertakings debt market		
(iii) Government Securities Market	4	4
5. Derivative Market: Traders, Types-Forward, Future, Option and Swap	8	12
6. Financial Services		
a) Credit Rating		
b) Banking Services		
c) Merchant Banking		
d) Mutual Funds: Concept, Types, NAV, Loads		
e) Financial intermediation.		
<b><u>FINANCIAL STATEMENT ANALYSIS (50 MARKS)</u></b>		
<b>1. Introduction</b>		
<b>(a) Understanding the Contents of Corporate Annual Reports</b>		
i. Balance Sheet	8	10
ii. Income Statement		
iii. Cash Flow Statement		
iv. Significant Accounting Policies		
v. Auditors Report		
vi. Directors Report		
vii. Management Discussion and Analysis		
viii. Notes to Accounts		
<b>(b) Corporate Financial Reporting – Meaning, Objectives of corporate financial reporting, Qualitative characteristics of financial reporting information. Window dressing in corporate financial reporting, Creative accounting/ Creative Financial Practices adopted in window dressing.</b>	2	4
<b>(c) Specific Issues in Corporate Financial Reporting</b>	4	8
i. Segment reporting - Meaning and need (Ind AS 108)		
ii. Interim reporting – Meaning and need(Ind AS 34)		

<b>2. Techniques of Financial Statement Analysis</b>		
i. Comparative statements		
ii. Common Size statements – Meaning and Preparation of Common size Profit and Loss Account and Balance Sheet	10	10
iii. Trend Analysis		
iv. Inter-firm and intra-firm comparisons, benchmark for comparison		
<b>3. Ratio Analysis</b>		
Overview of various accounting ratios - Profitability, Liquidity, Activity/ Turnover, Leverage/Solvency, Du Pont analysis, Market Strength Analysis - Computation, analysis and interpretation - Preparation of financial statements using ratios	6	9
<b>4. Developments in Financial Reporting</b>		
(a) Value Added Statement		
(b) Economic Value Added, Market Value Added, Shareholders' Value		
<b>Distress Analysis</b>		
Causes, Factors & Indicators of corporate sickness.	2	3
Models of distress prediction.	3	6
<b>TOTAL</b>	<b>65</b>	<b>100</b>

MODE OF EVALUATION – THEORY QS/CASELETS/PROBLEMS.

**References :-**

1. **Bhattacharya Ashis K – Financial Statement Analysis-Ewieser (India)**
2. **George Foster – Financial Statement Analysis-Pearson (India)**
3. **Wild, Subramaniam & Halsey-Financial Statement Analysis-McGraw Hill, India**
4. **Mukherjee, Ghosh & Roy – Indian Financial System & Financial Market Operations – Dey Book Concern**
5. **Saha – Indian Financial Statement & Markets – McGraw Hill**
6. **Pathak – Indian Financial System – Pearson, India**
7. **Bhole – Indian Financial System – McGraw Hill, India**
8. **Khan & Jain – Management Accounting & Financial Analysis – McGraw Hill**
9. **Machiraju – Indian Financial System – Vikash Publication**
10. **Damodaran – Damodaran on Valuation – Wiley India**

**BBA Honours [ 3 Yr Degree Course ]**

**SEMESTER – VI(Finance)**

**Paper F6.1**

**Full Marks : 100**

**Managerial Decision Making (MGDM3601)**

	Classes	Marks
<p><b>1. Relevant Cost Analysis</b>                      Relevant Cost, Irrelevant Costs, Sunk or Historical Cost, Committed Cost, Absorbed Costs, Situations where Fixed Costs become relevant for decision making and its related implications.</p>	5	10
<p><b>2. Decision making and Pricing strategies</b>                      i. marginal and absorption costing with profit reconciliation.                      ii. managerial decision making – make or buy, sales mix without/with key factors, accepting/quoting for new/export order, incremental revenue and differential cost approach, sale or process further decisions.                      iii. Cost-plus/Mark-up Pricing; Return on Investment Pricing; Return on Net-worth Pricing; Evaluation of different Pricing Methods ; Pricing a new Product</p>	20	25
<p><b>3. Responsibility Accounting</b>                      Cost, profit or invest centers with divisional performance measurement, concepts of residual income (RI) and return on investment (ROI), Controllable and uncontrollable costs and profits and preparation divisional performance reports.</p>	2	5
<p><b>4. Transfer Pricing</b>                      Objectives, Methods (Cost Based, Market Price Based, Negotiated Pricing), Advantages and Disadvantages, Criteria for setting Transfer Prices, Transfer Price in different situations, Situations causing Conflicts and resolving the Conflicts.</p>	8	15
<p><b>5. Capital Expenditure Decisions</b>                      a. Types of Capital Budgeting decisions, Cash flows Vs accounting profits, incremental approach to cash flows, block of asset concept, replacement decisions (Theory &amp; Problems)                      b. Techniques of evaluation – Traditional techniques, Discounted cash flow techniques, Net present value (NPV) and Internal rate of return (IRR) – NPV Vs. IRR and Causes and measures to resolve the conflict (Theory &amp; problems)                      c. Capital Rationing (Theory &amp; problems)                      d. Capital budgeting under risk &amp; Uncertainty – Types &amp; sources of risk, conventional techniques (payback period, risk adjusted discount rate, sensitivity analysis, certainty equivalent). Statistical techniques – Concept of probability, abandonment value, decision trees</p>	25	30
<p><b>6. Strategic Decision Making</b> (only conceptual/theoretical questions)                      (a) Target Costing – methodology, methods of establishment of target costs, attributable costing, and back-flush accounting.                      (b) Life Cycle Costing - Life Cycle Costing -Meaning of Life Cycle, characteristics of life cycle concept, importance and benefits of life cycle costing , Product Life Cycle Costing, Project Life Cycle Costing                      (c) Kaizen Costing – concept, procedure for implementation, evaluation, benefits, challenges                      (d) Lean accounting                      (e) Cost of Quality and Total Quality Management - Quality Control, Quality Assurance, Quality Management, TQM – basics, stages, principles, control, corrective actions, and Continuous Process Improvement                      (f) Learning curve</p>	5	15

References :-

1. Khan & Jain – Management Accounting – Text, Problems & cases – McGraw Hill
2. Ravi Kishore – Advanced Management Accounting – Taxman
3. Seal, Garrison & Noreen – Management Accounting – McGraw Hill
4. Saxena & Vashist – Advanced Management Accounting – Problems & solutions – Sultan Chand.
5. Maheswari – Management Accounting - Problems & Solutions – Sultan Chand
6. Horngren, Foster & Datar – Cost Accounting – Pearson
7. Drury – Management & Cost Accounting – Taxman.

**BBA Honours [ 3 Yr Degree Course ]**

**SEMESTER – VI (Finance)**

**PAPER – F6.2**

**Security Analysis and Portfolio Management (SAPM3601)**

Full Marks : 100

CONTENTS	CLASSES	MARKS
<b>1. Security Analysis</b>		
<b>1.1 Stock Market Behaviour – Efficient market theory – Basic concepts, Random Walk Theory, Weak form Efficiency Market Hypothesis, Semi strong, Strong, Market inefficiencies</b>	4	7
<b>1.2 Fundamental Analysis – Economy, Industry and Company analysis</b>	4	5
<b>1.3 Technical Analysis – Dow Theory, Support &amp; resistance level, bar and line charts, relative strength analysis, market breadth.</b>	6	7
<b>1.3 Bond valuation – Bond valuation, yield to maturity, bond return, bond value theorems, term structure and Put crest rate (yield curve).</b>	6	10
<b>1.4 Stock return and valuation – Anticipated return, PV of the return, Multiple year holding period, constant growth model, three phase model, P/E ratio ( general re-cap from Sem v)</b>	4	5
<b>1.5 Risk – risk measurement, types of investors, systematic and unsystematic risk, characteristics regression line (Beta &amp; Standard Deviation).</b>	8	10
<b>1.6 Derivatives – Concept of forwards, futures, valuation of futures, Options – Types of options, Problems on call and put options with different strategies, Black Scholes Option pricing model Ind AS 32 – Financial Instruments.</b>	12	15
<b>2. Portfolio Management</b>	2	2
<b>2.1 Portfolio construction- objectives- selection of portfolio</b>	8	10
<b>2.2 Portfolio Construction using Markowitz Model - portfolio return, portfolio risk co-efficient of variance, co-variance, correlation coefficient, correlation and diversification, minimum risk portfolio, utility analysis and indifference map.</b>	4	4
<b>2.3 Sharpe Index Model</b>	6	10
<b>2.4 Capital Asset Pricing Model (CAPM) and assumption, Security and Capital market line, arbitrage pricing model.</b>		
<b>2.5 Portfolio evaluation - Mutual fund and measurement of its performance --Sharpe performance index, Treynor's index, Jensen'sPerformance index. (Theory and problems)</b>		

**MODE OF EVALUATION – CASELETS,PROBLEMS,THEORY QS.**

TOTAL

70

100

Reference :-

1. Prasanna Chandra - Investment Analysis and Portfolio Management – McGraw hill
2. Kevin - Portfolio Management 2nd Edition (Paperback)- PHI
3. Alex. K Mathews & K. Sasidharan - Security Analysis and Portfolio Management 1st Edition (Paperback) – McGrawhill
4. M. Ranganatham & R. Madhumathi - Security Analysis and Portfolio Management 2nd Edition (Paperback) – Pearson
5. Richard O. Michaud - Efficient Asset Management: A Practical Guide to Stock Portfolio Optimization and Asset Allocation [With CDROM] 0002 Edition (Hardcover) – OUP
6. Hull – Introduction to Options and Futures – Pearson India